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GOVERNMENT GAZETTE

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SUPPLEMENT

(SUPLEMENTO)

GOVERNMENT OF GOA, DAMAN AND DIU

Finance (Revenue) Department

Notification

Fin (Rev)/2-35/AR/723/68

In exercise of the powers conferred by section 22 of the Goa, Daman and Diu Excise Duty Act, 1964, the Government hereby makes the following rules further to amend the Goa, Daman and Diu Excise Duty Rules, 1964, namely:

1. (i) These rules may be called the Goa, Daman and Diu Excise Duty (First Amendment) Rules, 1968.
(ii) They shall come into force at once.
2. In the Goa, Daman and Diu Excise Duty Rules (hereinafter called the "principal rules"):
 - (i) For the words 'Head of Revenue Office' wherever they occur, the words 'Excise Inspector' shall be substituted.
 - (ii) For the words 'Revenue Office' wherever they occur the 'Excise Station' shall be substituted.
 - (iii) For the word 'Head of the Taluka Revenue Office' wherever they occur the words 'Excise Inspector' shall be substituted.
 - (iv) For the words 'Head of the respective Revenue Office' wherever they occur the words 'Excise Inspector of the respective Taluka' shall be substituted.
3. The Fullstop appearing at the end of Rule 29 of the principal rules shall be deleted and the following shall be added:

"Or for such time as extended by the Government but not exceeding 5 years in all".

4. In sub-rule (2) of rule 53 of the principal rules for the word "sale" the word "wholesale" shall be substituted.

5. In sub-rule (3) of rule 53 of the principal rules the words "No licence fee shall be payable for bottling of country liquor where it is done without blending thereof" shall be deleted.

6. In sub-rule (4) of rule 53 of the principal rule at the end the following words shall be added:

"The provisions of rule 16 *mutatis mutandis* shall be applicable to the bottled country liquor blended or not".

7. In rule 54 of the principal rules after the words "Any" and before the words "licensed vendor" the word "wholesale" shall be inserted.

8. In rule 62 of the principal rules after the words "when a person desires to tap" and before the words "date-trees" the words "coconut trees or" shall be inserted.

9. After the rule 62 of the principal rules the following rule shall be inserted, namely: —

"62-A. *Sale of toddy*; the licence for tapping of the trees and drawing toddy therefrom covers the right to sell it by wholesale only".

10. In rule 63 of the principal rules for the words and figures "rate or Rs. 2/- for coconut tree and Re. 1/- for other trees per each month of tapping" the words "rates fixed by the Commissioner with the previous approval of Government for each kind of tree in the month of December of each year to be in force in the following calendar year but not exceeding Rs. 5/- per coconut tree and Rs. 3/- each for other trees" shall be substituted.

11. In sub-rule (2) of rule 64 of the principal rules for the existing words and figure "If any instalment of the tree tax is not paid within the month in which

it is due, the tapper shall be liable to pay a penalty of Re. 1/- for each tree in addition to the tax due" the words and figures "If any instalment of the tree tax is not paid within the month in which it is due or within such time as extended by the Government therefor, the tapper shall be liable to pay a penalty of Rs. 0-10 Ps. for the first ten days and Re. 1/- thereafter for each tree in addition to the tax due" shall be substituted.

12. In para 2 of the rule 67 of the principal rules after the words:

"The licence for manufacture of liquor covers the right to sell it".

and before the words:

"On payment of duty" the words "by wholesale only" shall be inserted.

13. After the rule 69 of the principal rules the following rule shall be inserted, namely:—

"69-A. *Assessment of the quantity of country liquor to be manufactured.* The Commissioner may with the previous approval of the Government assess and fix the quantity of country liquor to be manufactured by toddy tappers from coconut trees, on average basis, and collect the duty on such quantity. Such duty shall be paid into the treasury by toddy tappers along with tree tax in monthly instalments.

14. For the existing sub-rule (3) of rule 71 of the principal rule the following shall be substituted, namely:

"The amount of duty payable on the quantity of liquor undertaken to be produced by the bidder shall be paid by him in four equal instalments and the first instalment shall be paid, as soon as his bid is accepted. The remaining three instalments shall be paid by the bidder within such time as may be prescribed by the Commissioner".

15. The existing sub-rules (4) and (5) of rule 71 of the principal rules shall be deleted.

16. In sub-rule (8) of rule 72 of the principal rules for the words "deposit made" the words "first instalment paid" shall be substituted.

17. In rule 73 of the principal rules for the word "deposited" the word "paid" shall be substituted and after the words "on payment of" and before the words "licence fee" the word "annual" shall be inserted.

18. For the existing rule 75, of the principal rules the following shall be substituted, namely:

"In case where the zones are disposed of by tender or otherwise below the reserve price in accordance with the provisions of sub-rule (5) of rule 72, the duty shall be collected on the liquor actually produced in such zones".

19. After rule 85 of the principal rules the following rule shall be added, namely:

"85-A. *Manufacture of country liquor*—The provisions of rules 41 to 52 shall be applicable

mutatis mutandis to distilleries licensed to manufacture country liquor from raw materials other than toddy or cashew juice as well as to Government distilleries situated at Daman and Diu when they are leased to private persons to manufacture country liquor".

20. In rule 87 of the principal rules, for the word "person" the words "licensed wholesale vendor of country liquor or manufacturer" shall be substituted.

21. In rule 92 of the principal rules, the words "Indian Made Foreign" shall be deleted and at the end the following para shall be added namely:—

"Occasional licences for retail sale of liquor also shall be granted by the Assistant Excise Commissioner for the nights from 9 p. m. to 5 a. m. for stalls or bars in connection with ballroom dances on payment of the respective fee fixed in the Schedule".

22. In rule 93 of the principal rules the fullstop appearing at the end shall be deleted and the following words shall be added:—

"or to any registered public undertaking or their agents for distribution thereof to Industrial or other units or licensed vendors in this Territory".

23. After rule 114 of the principal rules, the following shall be inserted, namely:—

"114-A. *Commissioner may exercise powers of any other officer.* The Commissioner may perform himself all or any of the duties or exercise himself all or any of the powers that are assigned or delegated, as the case may be, to any officer under these rules".

24. In sub-rule (1) of the rule 115 of the principal rules, the words "Head of Revenue Office" shall be deleted.

25. In all the forms appended to the principal rules:—

- (i) For the words "Department of Revenue and Taxes-Excise" wherever they occur, the words "Department of Excise" shall be substituted.
- (ii) For the words "Revenue Office" wherever they occur, the words "Excise Station" shall be substituted.
- (iii) For the words "Head of the Taluka Revenue Office" or "Head of Revenue Office" wherever they occur, the words "Excise Inspector" shall be substituted.
- (iv) In Form E-18 for the words "April, May, June, July, August, September, October, November, December, January, February and March", the words "January, February, March, April, May, June, July, August, September, October, November and December" shall be substituted.

By order and in the name of the Administrator of Goa, Daman and Diu.

N. Subramanian, Finance Secretary.

Panaji, 3rd August, 1968.